



10 February 2006

MEMORANDUM FOR PENNSYLVANIA WING UNIT COMMANDERS

FROM: PAWG COMMANDER

SUBJECT: Fund Raising, Donations and Grants CAP Emergency Regulation 173-4 2 November 2005

The purpose of the memorandum is to highlight the procedures from the CAP Regulation 173-4 Fund Raising/Donations.

1. All fund raising activities must have prior approval from PAWG Commander. The Wing Commander is responsible for maintaining control over all CAP fund raising activities.
  - a. The PA Wing Commander Col Applebaum will approve all request on a case-by-case basis. PAWG Form 173-4 must be submitted at least 30 days in advance of the fund raising activity. A copy of the form is attached and may be reproduced locally.
  - b. Each request for permission must have a copy of the proposal attached.
    - i. A full description of the fund raising activity and how it will affect your unit.
    - ii. Use of the funds earned must be explained in detail.
    - iii. Requests that do not comply with the missions of CAP or this memorandum will not be approved.
2. Prohibited Fund Raising Activities include but are not limited to the following:
  - a. Percentage Professional Fund Raising is prohibited
  - b. Sponsoring or Flying in Air Shows is prohibited
  - c. Penny a Pound Airplane Rides is prohibited
  - d. Dropping Objects for Aircraft or Spot Landing Contests is prohibited
  - e. Personal Pecuniary Gain is prohibited
3. All contracts must be signed by a corporate officer in PAWG Col Applebaum.
4. All CAP and IRS policies and regulatory guidance must be strictly adhered to. Failure to comply with the regulations will jeopardize CAPs 501(c)(3) status with the Internal Revenue Service and may subject the individual member to fines and penalties.
5. Donations
  - a. Donations of \$250.00 or more can not be accepted at any level below Wing. The check must be made payable to Pennsylvania Wing Civil Air Patrol, with a notation that the donation is for \_\_\_\_\_Unit.
  - b. The Wing Commander, Col Applebaum will send a donation receipt to the donor. Please include the name of the donor, the address and any information that would be helpful in writing a personal message to the donor.
  - c. PAWG will send the unit 100% of the donation in a check with 2 weeks of receipt of the donation.
  - d. These regulations must be adhered to because the IRS requires signed receipt on any donation of \$250.00 or more, the receipt must be sign by a corporate officer in PAWG, Col Applebaum. If any donor, request a receipt for less than \$250.00 the same procedures apply.
  - e. Goods and Services donations of \$75.00 or more also require a receipt sign by a corporate officer, in PAWG Col Applebaum.
6. Grant request will be approved on a case-by-case basis, in order to avoid overlapping request. Grant proposal must be approve before mailing to a foundation. Remember this also has to be signed by a corporate officer, in PAWG Col Applebaum.
  - a. Include a detailed description on who is going to be responsible and how all the foundation expectations and accounting paperwork is going to be recorded and reported.
7. Proper accounting is the units responsibility and must meet all regulations.

Questions concerning these regulations may be addressed to DeEtte Riley at 814-632-8341 after 1900 hrs. or [driely@awandsons.com](mailto:driely@awandsons.com)

DeEtte K. Riley, Maj, CAP  
Finance Officer

Attachment:  
PAWG Form 173-4